

**CITY OF MOUNTAIN VIEW  
CLASS SPECIFICATION**

<b>Position Title:</b> Accountant I Accountant II	<b>Job Family:</b> 2 2
<b>General Classification:</b> Professional	<b>Job Grade:</b> 21 25

**Definition:** To perform professional general accounting work including the areas of fixed assets, bank reconciliations and general ledger activities; to maintain, review and prepare fiscal records; to prepare financial report statements and analyses; and to do related work as assigned.

**Distinguishing Characteristics:**

Accountant I—This is the entry-level class in the professional Accountant series. This class is distinguished from the Accountant II series by the performance of the more routine tasks and duties assigned to positions within this series. Employees at this level are not expected to perform with the same independence of direction, judgment or complexity of assignments as are positions allocated to the II level. Since this class is typically used as a training class, employees may have only limited or no directly related work experience. Employees work under immediate supervision while learning job tasks.

Receives immediate supervision from the Accounting Officer or other professional/management staff.

Accountant II—This is the full journey-level class within the professional Accountant series. This class is distinguished from the Accountant I by the assignment of the full range of duties assigned. Employees at this level receive only occasional instruction or assistance as new or unusual situations arise and they are fully aware of the operating procedures and policies within the work unit. Positions in this class are flexibly staffed and are normally filled by advancement from the I level.

Receives general supervision from the Accounting Officer. May exercise technical and functional supervision over clerical personnel or lower-level accountants.

**Examples of Duties:** Duties may include, but are not limited to, the following:

1. Coordinate and prepare postings, balancing and reconciliation of the General Ledger and subsidiary accounts; prepare bank reconciliation.
2. Review and analyze financial records for accuracy and completeness; prepare corrections as necessary.

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3. Assist in the preparation of the annual financial statements and the Comprehensive Annual Financial Report; prepare audit schedules for the annual audit.
4. Assist in maintaining accounting systems and procedures, make adjustments when required.
5. Review and audit accounts payable checks and vouchers for accuracy and completeness.
6. Prepare and enter correcting and adjusting journal entries to update the general ledger and other financial reports.
7. Perform comprehensive financial activity studies as directed; provide analysis of various funds at management request.
8. Develop, monitor and maintain records on City's fixed assets; calculate and record depreciation charges for enterprise and special funds; conduct lease and purchase analysis; conduct an annual physical inventory of general fixed assets and stores inventory for the City and reconcile count to City's financial records; analyze and evaluate assets policy and propose functional changes.
9. May provide technical guidance to lower-level accounting personnel in accounts payable.
10. Analyze, reconcile and maintain accurate records for cash accounts, bank accounts and trustee/bank accounts.
11. Prepare and file sales and use tax returns.
12. Analyze, calculate and allocate interdepartmental charges for various expenditures.
13. Perform related duties as assigned.

**Minimum Qualifications:**

Accountant I

Knowledge of: Basic accounting techniques and principles; modern office procedures, methods and computer equipment.

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Ability to: Learn to apply accounting principles to the maintenance of financial and accounting records; learn and apply Federal, State and local laws and regulations to accounting and auditing work; examine, verify and prepare financial documents and reports; prepare a variety of financial statements, reports and analysis; communicate clearly and concisely, both orally and in writing; establish and maintain cooperative working relationships with those contacted in the course of work.

Accountant II

Knowledge of: Generally accepted accounting principles and applicability to a variety of accounting audits, transactions and problems; principles of financial administration, including budgeting and reporting; automated financial information systems.

Ability to: Analyze and interpret financial and accounting records; prepare financial research and report preparation methods and techniques; apply Federal, State and local laws and regulations pertaining to accounting and auditing work; examine and verify a wide variety of financial documents and reports; prepare a variety of complex financial statements, reports and analyses.

**Experience and Training Guidelines:** Any combination of experience and training will qualify if it provides for the required knowledge and abilities.

Accountant I

Recommended: No professional work experience is required. Two years of basic accounting clerical experience is preferred. Equivalent to a bachelor's degree from an accredited college/university with major course work in accounting or business administration or an associate of arts degree with corresponding accounting course work and three years of increasingly responsible accounting clerical experience.

Accountant II

Recommended: Two years of responsible governmental accounting experience comparable to that of an Accountant I in the City of Mountain View. Equivalent to a bachelor's degree from an accredited college or university with major course work in accounting, finance or a related field.

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